



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: MINERAL POINT MUNICIPAL WATER UTILITY

Principal Office: 137 HIGH ST.  
P.O. BOX 269  
MINERAL POINT, WI 53565

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

---

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>WATER OPERATING SECTION</b>	
Water Operating Section Footnotes	W-21

---

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** MINERAL POINT MUNICIPAL WATER UTILITY**Utility Address:** 137 HIGH ST.

P.O. BOX 269

MINERAL POINT, WI 53565

**When was utility organized?** 1/1/1899**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** BETTY HORNE**Title:** CITY CLERK**Office Address:**

137 HIGH STREET

P.O. BOX 269

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2361**Fax Number:** (608) 987 - 3885**E-mail Address:**

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** SHAWN ROELLI**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** sroelli@johnsonblock.com

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** PHIL FLANAGAN**Title:****Office Address:**

137 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2361**Fax Number:** (608) 987 - 3885**E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?**    YES

---

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** JAY BENNETT, CPA**Title:** MANAGER**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

229 HIGH STREET, WI 53565

**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbenett@johnsonblock.com**Date of most recent audit report:** 3/16/2005**Period covered by most recent audit:** 1/1/04 TO 12/31/04

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** PAT O'FLARITY**Title:** SUPERINTENDENT**Office Address:**

137 HIGH STREET

P.O. BOX 269

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2361**Fax Number:** (608) 987 - 3885**E-mail Address:**

---

**Name of utility commission/committee:** MINERAL POINT MUNICIPAL WATER UTILITY COMMITTEE

---

---

**Names of members of utility commission/committee:**

---

MR PHIL FLANAGAN

MR BRIAN GRABER

MR LEE GREENWOOD

MR BERT PARKOS

---

**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**           

---

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

---

---

**Provide the following information regarding the provider(s) of contract services:**

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	303,057	297,877	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	163,507	143,471	<b>2</b>
Depreciation Expense (403)	36,914	36,671	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	63,173	63,263	<b>5</b>
<b>Total Operating Expenses</b>	<b>263,594</b>	<b>243,405</b>	
<b>Net Operating Income</b>	<b>39,463</b>	<b>54,472</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>39,463</b>	<b>54,472</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	11,032	3,870	<b>10</b>
Miscellaneous Nonoperating Income (421)	86,800	520	<b>11</b>
<b>Total Other Income</b>	<b>97,832</b>	<b>4,390</b>	
<b>Total Income</b>	<b>137,295</b>	<b>58,862</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(16,683)	(16,683)	<b>12</b>
Other Income Deductions (426)	18,395	17,615	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>1,712</b>	<b>932</b>	
<b>Income Before Interest Charges</b>	<b>135,583</b>	<b>57,930</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	24,710	25,460	<b>14</b>
Amortization of Debt Discount and Expense (428)	1,876	1,933	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>26,586</b>	<b>27,393</b>	
<b>Net Income</b>	<b>108,997</b>	<b>30,537</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,256,698	1,226,161	<b>20</b>
Balance Transferred from Income (433)	108,997	30,537	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,365,695</b>	<b>1,256,698</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	303,057		303,057	1
<b>Total (Acct. 400):</b>	<b>303,057</b>	<b>0</b>	<b>303,057</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	163,507		163,507	2
<b>Total (Acct. 401-402):</b>	<b>163,507</b>	<b>0</b>	<b>163,507</b>	
<b>Depreciation Expense (403):</b>				
Derived	36,914		36,914	3
<b>Total (Acct. 403):</b>	<b>36,914</b>	<b>0</b>	<b>36,914</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	63,173		63,173	5
<b>Total (Acct. 408):</b>	<b>63,173</b>	<b>0</b>	<b>63,173</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>39,463</b>	<b>0</b>	<b>39,463</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST INCOME	10,949	0	10,949	11
-----------------	--------	---	--------	----

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL ASSESSMENT	83	0	83 12
<b>Total (Acct. 419):</b>	<b>11,032</b>	<b>0</b>	<b>11,032</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		86,800	86,800 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>86,800</b>	<b>86,800</b>
<b>TOTAL OTHER INCOME:</b>	<b>11,032</b>	<b>86,800</b>	<b>97,832</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(16,683)		(16,683) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(16,683)</b>	<b>0</b>	<b>(16,683)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		18,395	18,395 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>18,395</b>	<b>18,395</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(16,683)</b>	<b>18,395</b>	<b>1,712</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	24,710		24,710 19
<b>Total (Acct. 427):</b>	<b>24,710</b>	<b>0</b>	<b>24,710</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	1,876		1,876 20
<b>Total (Acct. 428):</b>	<b>1,876</b>	<b>0</b>	<b>1,876</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>26,586</b>	<b>0</b>	<b>26,586</b>
<b>NET INCOME:</b>	<b>40,592</b>	<b>68,405</b>	<b>108,997</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	470,736	785,962	1,256,698 25
<b>Total (Acct. 216):</b>	<b>470,736</b>	<b>785,962</b>	<b>1,256,698</b>
<b>Balance Transferred from Income (433):</b>			
Derived	40,592	68,405	108,997 26
<b>Total (Acct. 433):</b>	<b>40,592</b>	<b>68,405</b>	<b>108,997</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>511,328</b>	<b>854,367</b>	<b>1,365,695</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	303,057	0	0	0	<b>303,057</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>303,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>303,057</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	54,879		54,879	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>54,879</b>	<b>0</b>	<b>54,879</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,878,457	2,785,931	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	764,653	709,035	<b>2</b>
<b>Net Utility Plant</b>	<b>2,113,804</b>	<b>2,076,896</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	4,538	3,618	<b>6</b>
Special Funds (125)	36,194	35,263	<b>7</b>
<b>Total Other Property and Investments</b>	<b>40,732</b>	<b>38,881</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	74,647	24,101	<b>8</b>
Temporary Cash Investments (132)	336,309	363,888	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	21,366	23,778	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	32,835	33,586	<b>14</b>
Materials and Supplies (150)	5,465	5,553	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>470,622</b>	<b>450,906</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	16,616	18,492	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	13,552	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>30,168</b>	<b>18,492</b>	
<b>Total Assets and Other Debits</b>	<b>2,655,326</b>	<b>2,585,175</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	347,674	347,674	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,365,695	1,256,698	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,713,369</b>	<b>1,604,372</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	555,000	580,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>555,000</b>	<b>580,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	12,359	9,413	<b>28</b>
Payables to Municipality (233)	7,663	7,459	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	59,714	59,714	<b>31</b>
Interest Accrued (237)	6,937	7,250	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>86,673</b>	<b>83,836</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	300,284	316,967	<b>36</b>
<b>Total Deferred Credits</b>	<b>300,284</b>	<b>316,967</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>2,655,326</b>	<b>2,585,175</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	2,785,931	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,667,269	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,211,188	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>2,878,457</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	408,003	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	356,650	0	0	0	13
<b>Total Accumulated Provision</b>	<b>764,653</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,113,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	370,780				<b>370,780</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	36,914				<b>36,914</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,379				<b>2,379</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>39,293</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,293</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	2,070				<b>2,070</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>2,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,070</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>408,003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>408,003</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	338,255				<b>338,255</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	18,395				<b>18,395</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>18,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,395</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>356,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>356,650</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	5,465	5,553	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>5,465</b>	<b>5,553</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
WATER SYSTEM BONDS	1,876	428	16,616	1
<b>Total</b>			<b>16,616</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	347,674	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>347,674</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER SYSTEM BONDS	08/01/2002	08/01/2012	4.24%	555,000	1
<b>Total Bonds (Account 221):</b>				<b>555,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	59,714	1
<b>Accruals:</b>		
Charged water department expense	63,172	2
Charged electric department expense		3
Charged sewer department expense	1,019	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>64,191</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	59,714	6
Social Security taxes	4,198	7
PSC Remainder Assessment	279	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>64,191</b>	
<b>Balance end of year</b>	<b>59,714</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER SYSTEM BONDS	7,250	24,710	25,023	6,937	1
<b>Subtotal</b>	<b>7,250</b>	<b>24,710</b>	<b>25,023</b>	<b>6,937</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,250</b>	<b>24,710</b>	<b>25,023</b>	<b>6,937</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	4,538	2
<b>Total (Acct. 124):</b>	<b>4,538</b>	
<b>Special Funds (125):</b>		
BOND CONSTRUCTION FUNDS	36,194	3
<b>Total (Acct. 125):</b>	<b>36,194</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	21,366	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>21,366</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNICIPALITY - TAX ROLL ITEMS	6,704	12
DUE FROM SEWER - SHARED METER EXPENSES	16,710	13
DUE FROM MUNICIPALITY - HYDRANT RENT	9,421	14
<b>Total (Acct. 145):</b>	<b>32,835</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
AMORTIZATION OF PUMPING REPAIRS	13,552	17
<b>Total (Acct. 183):</b>	<b>13,552</b>	
<b>Payables to Municipality (233):</b>		
DUE TO MUNICIPALITY - SHARE OF INSURANCE EXPENSE	4,998	18
DUE TO SEWER - BACK HOE RENT	2,665	19
<b>Total (Acct. 233):</b>	<b>7,663</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	300,284	20
NONE		21
<b>Total (Acct. 253):</b>	<b>300,284</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	1,664,406	0	0	0	<b>1,664,406</b>	<b>1</b>
Materials and Supplies	5,509	0	0	0	<b>5,509</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	389,391	0	0	0	<b>389,391</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	308,625	0	0	0	<b>308,625</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>971,899</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>971,899</b>	
Net Operating Income	39,463	0	0	0	<b>39,463</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.06%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.06%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	316,967	0	0	0	<b>316,967</b>	<b>1</b>
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	16,683	0	0	0	<b>16,683</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>300,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,284</b>	

---

## FINANCIAL SECTION FOOTNOTES

---

### Balance Sheet End-of-Year Account Balances (Page F-19)

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

November 8, 2005 the Water Utility received PSC authorization to amortize over a three-year period the cost of pumping repairs at Well #3 totaling \$20,327.89. The cost of \$13,552 is recorded in Account 183, Other Deferred Debits, and charged to Account 625, Maintenance of Pumping Plant.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

---

### Signature Page (Page ii)

#### General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 24, 2006

City Council  
City of Mineral Point  
Mineral Point, Wisconsin    53565

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Mineral Point Water Utility as of December 31, 2004, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Mineral Point and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

---

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	298,348	291,299	1
<b>Total Sales of Water</b>	<b>298,348</b>	<b>291,299</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,942	1,763	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,767	4,815	6
<b>Total Other Operating Revenues</b>	<b>4,709</b>	<b>6,578</b>	
<b>Total Operating Revenues</b>	<b>303,057</b>	<b>297,877</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	3,491	1,154	7
Pumping Expenses (620-625)	37,471	27,391	8
Water Treatment Expenses (630-635)	5,301	2,539	9
Transmission and Distribution Expenses (640-655)	32,901	37,245	10
Customer Accounts Expenses (901-904)	15,300	15,109	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	69,043	60,033	13
<b>Total Operation and Maintenance Expenses</b>	<b>163,507</b>	<b>143,471</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	36,914	36,671	14
Amortization Expense (404-407)		0	15
Taxes (408)	63,173	63,263	16
<b>Total Other Operating Expenses</b>	<b>100,087</b>	<b>99,934</b>	
<b>Total Operating Expenses</b>	<b>263,594</b>	<b>243,405</b>	
<b>NET OPERATING INCOME</b>	<b>39,463</b>	<b>54,472</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,043	46,113	155,171	4
Commercial	213	19,801	49,225	5
Industrial	4	3,178	5,729	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,260</b>	<b>69,092</b>	<b>210,125</b>	
Private Fire Protection Service (462)	3		1,400	7
Public Fire Protection Service (463)	1		74,421	8
Other Sales to Public Authorities (464)	21	7,223	12,402	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,285</b>	<b>76,315</b>	<b>298,348</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	74,421	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>74,421</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,942	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,942</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,517	10
<b>Other (specify):</b>		
MISCELLANEOUS	250	11
<b>Total Other Water Revenues (474)</b>	<b>2,767</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	3,491	1,154	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>3,491</b>	<b>1,154</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	23,809	17,095	7
Operation Supplies and Expenses (623)	1,656	2,058	8
Maintenance of Pumping Plant (625)	12,006	8,238	9
<b>Total Pumping Expenses</b>	<b>37,471</b>	<b>27,391</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	3,276	1,900	11
Operation Supplies and Expenses (632)	1,685	520	12
Maintenance of Water Treatment Plant (635)	340	119	13
<b>Total Water Treatment Expenses</b>	<b>5,301</b>	<b>2,539</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	2,587	6,559	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,228	3,291	16
Maintenance of Mains (651)	14,438	17,569	17
Maintenance of Services (652)	945	664	18
Maintenance of Meters (653)	7,889	7,740	19
Maintenance of Hydrants (654)	2,814	1,422	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>32,901</b>	<b>37,245</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,910	3,045	<b>22</b>
Accounting and Collecting Labor (902)	10,514	9,940	<b>23</b>
Supplies and Expenses (903)	1,876	1,825	<b>24</b>
Uncollectible Accounts (904)		299	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>15,300</b>	<b>15,109</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	10,185	10,016	<b>27</b>
Office Supplies and Expenses (921)	2,712	2,118	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	11,702	2,377	<b>30</b>
Property Insurance (924)	4,998	5,029	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	34,954	34,007	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)		832	<b>35</b>
Transportation Expenses (933)	2,626	2,067	<b>36</b>
Maintenance of General Plant (935)	1,866	3,587	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>69,043</b>	<b>60,033</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>163,507</b>	<b>143,471</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		59,714	59,714	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,019	1,071	2
<b>Net property tax equivalent</b>		<b>58,695</b>	<b>58,643</b>	
Social Security		4,199	4,265	3
PSC Remainder Assessment		279	355	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>63,173</b>	<b>63,263</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.214510				3
County tax rate	mills		5.949590				4
Local tax rate	mills		7.722650				5
School tax rate	mills		11.455960				6
Voc. school tax rate	mills		2.042500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.385210</b>				10
Less: state credit	mills		1.687350				11
<b>Net tax rate</b>	mills		<b>25.697860</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.722650</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.498460</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.221110</b>				17
<b>Total Tax Rate</b>	mills		<b>27.385210</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.774911</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.697860</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.913563</b>				21
Utility Plant, Jan. 1	\$	2,785,931	2,785,931				22
Materials & Supplies	\$	5,553	5,553				23
<b>Subtotal</b>	\$	<b>2,791,484</b>	<b>2,791,484</b>				24
Less: Plant Outside Limits	\$	23,000	23,000				25
<b>Taxable Assets</b>	\$	<b>2,768,484</b>	<b>2,768,484</b>				26
Assessment Ratio	dec.		0.875300				27
<b>Assessed Value</b>	\$	<b>2,423,254</b>	<b>2,423,254</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.913563</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>48,256</b>	<b>48,256</b>				30
Tax Equivalent per 1994 PSC Report	\$	59,714					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>59,714</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	3,623		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	101,212		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	408		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>105,243</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	25,846		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	54,715	3,837	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,624		20
<b>Total Pumping Plant</b>	<b>85,185</b>	<b>3,837</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,175		23
<b>Total Water Treatment Plant</b>	<b>2,175</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			3,623	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			101,212	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			408	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	105,243	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			25,846	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,500		57,052	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		2,175	6,799	20
<b>Total Pumping Plant</b>	1,500	2,175	89,697	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(2,175)	0	23
<b>Total Water Treatment Plant</b>	0	(2,175)	0	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	64,073		26
Transmission and Distribution Mains (343)	889,048	2,346	27
Fire Mains (344)	0		28
Services (345)	236,783		29
Meters (346)	94,999	1,613	30
Hydrants (348)	135,778		31
Other Transmission and Distribution Plant (349)	2,365		32
<b>Total Transmission and Distribution Plant</b>	<b>1,423,046</b>	<b>3,959</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	8,143		34
Office Furniture and Equipment (391)	1,757		35
Computer Equipment (391.1)	5,400		36
Transportation Equipment (392)	15,336		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	600		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	14,658		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>45,894</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,661,543</b>	<b>7,796</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,661,543</b>	<b>7,796</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			64,073 26
Transmission and Distribution Mains (343)			891,394 27
Fire Mains (344)			0 28
Services (345)			236,783 29
Meters (346)	570		96,042 30
Hydrants (348)			135,778 31
Other Transmission and Distribution Plant (349)			2,365 32
<b>Total Transmission and Distribution Plant</b>	<b>570</b>	<b>0</b>	<b>1,426,435</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			8,143 34
Office Furniture and Equipment (391)			1,757 35
Computer Equipment (391.1)			5,400 36
Transportation Equipment (392)			15,336 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			600 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			14,658 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>45,894</b>
<b>Total utility plant in service directly assignable</b>	<b>2,070</b>	<b>0</b>	<b>1,667,269</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,070</b>	<b>0</b>	<b>1,667,269</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	331,808		26
Transmission and Distribution Mains (343)	718,105	55,350	27
Fire Mains (344)	0		28
Services (345)	49,175	19,150	29
Meters (346)	0		30
Hydrants (348)	25,300	12,300	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,124,388</b>	<b>86,800</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,124,388</b>	<b>86,800</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,124,388</b>	<b>86,800</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			331,808 26
Transmission and Distribution Mains (343)			773,455 27
Fire Mains (344)			0 28
Services (345)			68,325 29
Meters (346)			0 30
Hydrants (348)			37,600 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,211,188</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,211,188</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,211,188</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,268	10,268	1
February			9,752	9,752	2
March			12,611	12,611	3
April			9,632	9,632	4
May			9,716	9,716	5
June			9,922	9,922	6
July			10,265	10,265	7
August			9,675	9,675	8
September			9,644	9,644	9
October			9,458	9,458	10
November			8,727	8,727	11
December			9,576	9,576	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>119,246</b>	<b>119,246</b>	
Less: Water sold				76,315	13
Volume pumped but not sold				42,931	14
Volume sold as a percent of volume pumped				64%	15
Volume used for water production, water quality and system maintenance				2,356	16
Volume related to equipment/system malfunction				11,332	17
Non-utility volume NOT included in water sales				2,344	18
Total volume not sold but accounted for				16,032	19
Volume pumped but unaccounted for				26,899	20
Percent of water lost				23%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				622	24
Date of maximum: 9/12/2005					25
Cause of maximum:					26
Main break.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				157	27
Date of minimum: 9/9/2005					28
Total KWH used for pumping for the year				322,800	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
907 RIDGE	3	853	12	500	Yes	<b>1</b>
529 CHURCH	4	805	15	750	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	3	4		<b>1</b>
Location	MINERAL POINT	MINERAL POINT		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	GOULDS	GOULDS		<b>5</b>
Year Installed	1975	1975		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	750	750		<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE - NW	CUTLER-BANNER		<b>10</b>
Year Installed	1975	1975		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	50	125		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	H4586-HYDROPILLAN		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1985		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	128		10
			11
Total capacity in gallons (actual)	400,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?	Y		25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,264	0	0	0	2,264	1
M	D	3.000	310	0	0	0	310	2
M	D	4.000	13,142	0	0	0	13,142	3
M	D	6.000	63,856	0	0	0	63,856	4
P	D	6.000	208	970	0	0	1,178	5
M	D	8.000	6,000	535	0	0	6,535	6
M	D	10.000	12,290	0	0	0	12,290	7
M	D	12.000	2,580	0	0	0	2,580	8
<b>Total Within Municipality</b>			<b>100,650</b>	<b>1,505</b>	<b>0</b>	<b>0</b>	<b>102,155</b>	
M	D	6.000	4,254	0	0	0	4,254	9
<b>Total Outside of Municipality</b>			<b>4,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,254</b>	
<b>Total Utility</b>			<b>104,904</b>	<b>1,505</b>	<b>0</b>	<b>0</b>	<b>106,409</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	243	0	0	0	243		1
M	0.750	804	0	0	0	804		2
M	1.000	76	30	0	0	106	29	3
M	1.250	2	0	0	0	2		4
M	1.500	1	0	0	0	1		5
M	2.000	4	0	0	0	4		6
M	3.000	1	0	0	0	1		7
M	4.000	1	0	0	0	1		8
M	6.000	3	0	0	0	3		9
<b>Total Utility</b>		<b>1,135</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>1,165</b>	<b>29</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,251	12	19	0	1,244	142	1
0.750	4	0	0	0	4	0	2
1.000	19	0	0	0	19	0	3
1.250	2	0	0	0	2	0	4
1.500	10	1	1	0	10	4	5
2.000	20	0	1	0	19	14	6
3.000	6	0	0	0	6	3	7
<b>Total:</b>	<b>1,312</b>	<b>13</b>	<b>21</b>	<b>0</b>	<b>1,304</b>	<b>163</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,030	183	1	12	0	18	1,244	1
0.750	4	0	0	0	0	0	4	2
1.000		13	1	3		2	19	3
1.250		2	0	0	0	0	2	4
1.500		8	0	0	0	2	10	5
2.000		11	2	5	0	1	19	6
3.000		5	0	1	0	0	6	7
<b>Total:</b>	<b>1,034</b>	<b>222</b>	<b>4</b>	<b>21</b>	<b>0</b>	<b>23</b>	<b>1,304</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	155	4			159	2
<b>Total Fire Hydrants</b>	<b>155</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>159</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	159
Number of distribution system valves end of year:	274
Number of distribution valves operated during year:	115

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 622 - Fuel or Power Purchased for Pumping increased \$6,714 or 39% due to cost of power increase.

Account 923 - Water Operation & Maintenance Expenses increased \$9,325 or 392% due to Water rate case, engineering and accounting fees for feasibility study and meter testing.

---

### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Accounts 328 and 331. Reclassified amounts from Water Treatment Plant to Pumping Plant.

---

### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions were financed by developer contributions.

---

### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Water Services additions were financed by developer contributions.

---

### Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

---

### Hydrants and Distribution System Valves (Page W-20)

#### General footnotes

Per client, number of distribution valves operated during year was 115 of 274 or 42%.

All hydrants were flushed.

---